

CERTIFICATE

2020

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

**Whitewater River Consolidated Fire District**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted  
as the maximum expenditures for the various funds for the year 2020; and

(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	188,941	150,969	5,099
Debt Service	10-113				
Non-Budgeted Funds					
<b>Totals</b>		XXXXXXXXXXXX	188,941	150,969	5,099
Budget Summary		0	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:  
George, Bowerman & Noel, P.A.

Address:  
301 N. Main Street, Suite 1350  
Wichita, Kansas 67202

Email:  
[emeyer@cpa.kscoxmail.com](mailto:emeyer@cpa.kscoxmail.com)

Final Assessed Valuation:	County Clerk's Use Only
Butler County	17,402,736
Harvey County	13,206,086
0	
0	
0	
Total Assessed Valuation	29,608,822
	November 1, 2019 Valuation

*James L. Butler*  
*Dalen Wile*

Attest: *Nov. 12*  
*Patricia Jaffee*  
County Clerk

2019



*Danmyl Rosewell*  
*Ellen Patterson*  
Governing Body

CPA Summary

Rec'd Clerk's Office

SEP 06 2019

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 144,768
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 144,768

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 330,140	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 1,202,003	
5b. Personal property 2018	- 1,120,377	
5c. Increase in personal property (5a minus 5b)	+ 81,626	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	106,535	
7. Total valuation adjustment (sum of 4, 5c, 6)	518,301	
8. Total estimated valuation July, 1, 2019	29,577,851	
9. Total valuation less valuation adjustment (8 minus 7)	29,059,550	
10. Factor for increase (7 divided by 9)	0.01784	
11. Amount of increase (10 times 3)	+ \$ 2,582	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 147,350	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	147,350	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 3,619	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 150,969	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Whitewater River Consolidated Fire District  
Butler County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Funds	Budgeted	Tax Levy Amount in 2019 Budget	MVT	RVT	Allocation for Year 2020			
					16/20M Veh	Comm Veh	Watercraft	
General		144,768	14,113	299	329	704	145	
Debt Service		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
Total		144,768	14,113	299	329	704	145	

County Treas Motor Vehicle Estimate

14,113

County Treas Recreational Vehicle Estimate

299

County Treas 16/20M Vehicle Estimate

329

County Treas Commercial Vehicle Tax Estimate

704

County Treas Watercraft Tax Estimate

145

MVT Factor 0.09749

RVT Factor 0.00207

16/20M Factor 0.00227

Comm Veh Factor 0.00486

Watercraft Factor 0.00100

2020

Whitewater River Consolidated Fire District  
Butler County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	-	-	-	K.S.A. 19-3612c
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

[illegible]

\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	41,240	41,832	23,029
Receipts:			
Ad Valorem Tax	143,614	144,768	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,000	2,000	2,000
Motor Vehicle Tax	14,137	14,486	14,113
Recreational Vehicle Tax	266	282	299
16/20M Vehicle Tax	334	339	329
Commercial Vehicle Tax	953	310	704
Watercraft Tax	137	63	145
LAVTR			0
Reimbursements/other	1,898	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,636	1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	463	250	250
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>166,438</b>	<b>163,998</b>	<b>19,340</b>
<b>Resources Available:</b>	<b>207,678</b>	<b>205,830</b>	<b>42,369</b>
Expenditures:			
Vehicle Maintenance	2,424	3,500	3,500
Property Maintenance	0	2,000	2,000
Fuel	3,921	5,000	5,000
Utilities	5,640	9,800	9,800
Communications	176	5,000	5,000
Equipment Insurance	6,778	9,000	9,000
Property Insurance	0	1,500	1,500
Volunteer Insurance	5,883	4,000	4,000
Fire Supplies	2,776	3,000	3,000
Medical Supplies	1,245	900	900
Training	400	1,000	1,000
Legal Counsel	0	500	500
Accounting Services	3,711	4,000	4,000
Capital Outlay	98,274	88,551	91,241
Personnel Services	26,082	33,550	37,000
Office Supplies	5,075	2,000	2,000
Volunteer Benefits	3,461	4,500	4,500
Fire Gear Replacement	0	5,000	5,000
Transfer to Equipment Reserve Fund	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>165,846</b>	<b>182,801</b>	<b>188,941</b>
Unencumbered Cash Balance Dec 31	41,832	23,029	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	177,780	182,801	188,941
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	188,941
		Tax Required	146,572
Delinquent Comp Rate:	3.0%		4,397
Amount of 2019 Ad Valorem Tax			150,969

<b>CPA Summary</b>
--------------------

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2018 is to be shown)

## Whitewater River Consolidated Fire District

### Non-Budgeted Funds

[illegible]

**\*\* Note:** These two block figures should agree.

## CPA Summary

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
**Whitewater River Consolidated Fire District**  
**Butler County**

will meet on September 3, 2019 at 8:00 P.M. at Fire District Building, 206 S. Main, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at 206 S. Main, Whitewater, Kansas and will be available at this hearing.

**SUPPORTING COUNTIES**  
Butler County (home county) Harvey County

**BUDGET SUMMARY**  
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	165,846	5.326	182,801	5.152	188,941	150,969	5.104
Debt Service							
Non-Budgeted Funds							
Totals	165,846	5.326	182,801	5.152	188,941	150,969	5.104
Less: Transfers	0		0		0		
Net Expenditures	165,846		182,801		188,941		
Total Tax Levied	139,383		144,768		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:	26,281,953		28,097,843		29,577,851		

## Outstanding Indebtedness,

	2017	2018	2019
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Sue Archer  
Treasurer

Page No.



**Whitewater River Consolidated Fire District, Whitewater, Kansas**  
**Summary of Significant Forecast Assumptions**  
**For the Years Ending December 31, 2019 and 2020**

This financial forecast presents, to the best of management's knowledge and belief, the Whitewater River Consolidated Fire District, Whitewater, Kansas, (the Fire District), expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgment as of July 15, 2019, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration – Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Forecasted Results for the Year Ending December 31, 2019**

Forecasted results for the year ending December 31, 2019, were calculated by utilizing the adopted 2019 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 100%.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 motor vehicle tax, commercial tax and watercraft tax in tax levying funds were based on estimates provided by Butler and Harvey counties during preparation of the 2019 budget.

**Forecasted Results for the year Ending December 31, 2020**

Forecasted results for the year ending December 31, 2020, were based upon the forecasted results of operations for the year ending December 31, 2019. With the exception of the items listed below, receipts and expense amounts from 2019 were used for 2020.

**Receipts**

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by Butler and Harvey counties and the amount calculated is in compliance with the Kansas tax law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 motor vehicle tax, commercial tax and watercraft tax in tax levying funds were based on estimates provided by Butler and Harvey counties for preparation of the 2020 budget.

**Expenditures**

Expenditures for the General Fund were based upon requests by the Fire District Fire Chief and approved by the Fire District Board of Trustees.

(Published in The Butler County Times-Gazette August 24, 2019.)

**NOTICE OF BUDGET HEARING**

The governing body of  
**Whitewater River Consolidated Fire District**  
**Butler County**

will meet on September 3, 2019 at 8:00 P.M. at Fire District Building, 206 S. Main, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 206 S. Main, Whitewater, Kansas and will be available at this hearing.

**SUPPORTING COUNTIES**  
 Butler County (home county) Harvey County

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	165,846	5.326	182,801	5.152	188,941	150,969	5.104
Debt Service							
Non-Budgeted Funds							
Totals	165,846	5.326	182,801	5.152	188,941	150,969	5.104
Less: Transfers	0		0		0		
Net Expenditures	165,846		182,801		188,941		
Total Tax Levied	139,383		144,768		xxxxxxxxxxxxxxx		
Assessed Valuation:	26,281,953		28,097,843		29,577,851		

## Outstanding Indebtedness,

Jan 1,	2017
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Princ.	0
Total	0

2018
0
0
0
0
0
0

2019
0
0
0
0
0
0

\*Tax rates are expressed in mills.

Sue Archer  
 Treasurer